## **PROPERTY TAX ANNOTATIONS**

## 195.0000 AUDITS

See Mandatory Audits

195.0010 Notice of Overassessment. Upon audit, whether mandatory or nonmandatory, whenever overassessments are discovered, taxpayers should be notified that a claim for cancellation or refund of taxes based on such overassessment should be initiated. LTA 8/14/86 (No. 86/62).